

MIAMI-DADE COUNTY, FLORIDA

AGENCY FUNDS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

SEPTEMBER 30, 2005

(in thousands)

	Clerk of Circuit and County Courts	Tax Collector Fund	Other Agency Funds	Total
Assets:				
Cash and cash equivalents	\$ 116,510	\$ 16,813	\$ 20,033	\$ 153,356
Investments	1,963	39,399	46,945	88,307
Due from other governments		700		700
Delinquent taxes receivable		49,593		49,593
Allowance for uncollected delinquent taxes		(49,593)		(49,593)
Performance bonds			29,969	29,969
Other current assets	272			272
Total assets	<u>\$ 118,745</u>	<u>\$ 56,912</u>	<u>\$ 96,947</u>	<u>\$ 272,604</u>
Liabilities:				
Due to other governments	<u>\$ 118,745</u>	<u>\$ 56,912</u>	<u>96,947</u>	<u>\$ 272,604</u>
Total liabilities	<u>\$ 118,745</u>	<u>\$ 56,912</u>	<u>\$ 96,947</u>	<u>\$ 272,604</u>

See accompanying independent auditors' report.

MIAMI-DADE COUNTY, FLORIDA

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2005
(in thousands)

	Balance October 1, 2004	Additions	Deductions	Balance September 30, 2005
<u>CLERK OF CIRCUIT AND COUNTY COURTS</u>				
Assets:				
Cash and cash equivalents	\$ 107,772	\$ 1,011,560	\$ 1,002,822	\$ 116,510
Investments	1,666	3,386	3,089	1,963
Other current assets	214	3,505	3,447	272
Total assets	\$ 109,652	\$ 1,018,451	\$ 1,009,358	\$ 118,745
Liabilities:				
Due to other governments	\$ 109,652	\$ 1,027,552	\$ 1,018,459	118,745
Total liabilities	\$ 109,652	\$ 1,027,552	\$ 1,018,459	\$ 118,745
<u>TAX COLLECTOR FUND</u>				
Cash and cash equivalents	\$ 25,533	\$ 16,813	\$ 25,533	\$ 16,813
Investments	25,199	39,399	25,199	39,399
Due from other governments		700		700
Delinquent taxes receivable	46,171	24,049	20,627	49,593
Allowance for uncollected delinquent taxes	(46,171)	(24,049)	(20,627)	(49,593)
Total assets	\$ 50,732	\$ 56,912	\$ 50,732	\$ 56,912
Liabilities:				
Due to other governments	\$ 50,732	\$ 112,678	\$ 106,498	56,912
Total liabilities	\$ 50,732	\$ 112,678	\$ 106,498	\$ 56,912
<u>OTHER AGENCY FUNDS</u>				
Assets:				
Cash and cash equivalents	\$ 19,391	\$ 20,033	\$ 19,391	\$ 20,033
Investments	19,137	46,945	19,137	46,945
Performance bonds	26,049	10,633	6,713	29,969
Total assets	\$ 64,577	\$ 77,611	\$ 45,241	\$ 96,947
Liabilities:				
Due to other governments	\$ 64,577	104,310	71,940	\$ 96,947
Total liabilities	\$ 64,577	\$ 104,310	\$ 71,940	\$ 96,947
<u>TOTALS-ALL AGENCY FUNDS</u>				
Assets:				
Cash and cash equivalents	\$ 152,696	\$ 1,048,406	\$ 1,047,746	\$ 153,356
Investments	46,002	89,730	47,425	88,307
Due from other governments		700		700
Delinquent taxes receivable	46,171	24,049	20,627	49,593
Allowance for uncollected delinquent taxes	(46,171)	(24,049)	(20,627)	(49,593)
Performance bonds	26,049	10,633	6,713	29,969
Other current assets	214	3,505	3,447	272
Total assets	\$ 224,961	\$ 1,152,974	\$ 1,105,331	\$ 272,604
Liabilities:				
Due to other governments	\$ 224,961	\$ 1,244,540	\$ 1,196,897	272,604
Total liabilities	\$ 224,961	\$ 1,244,540	\$ 1,196,897	\$ 272,604

See accompanying independent auditors' report.